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Sex Equality, Politics, and Economic "Crisis" Responses: Spain and Canada in Comparative Perspective

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I) Introduction and Objectives

During the recent global financial crisis, Canada and Spain developed ambitious economic plans that reflected their government's distinctive political values. In Spain, the social democrat government, which had already taken numerous pro-equality steps since taking office in 2004, devised its Plan E by reference to European Union guidelines. In Canada, the minority conservative government, which had begun dismantling gender equality provisions as soon as it first took office in 2006, initially merely repackaged its massive pre-crisis tax cut program as its Economic Action Plan, and only reluctantly agreed to add selected spending measures when an opposition coalition threatened it with loss of power (Michael Valpy 2009).

This paper assesses the probable gender impact of each country's policy responses using a gender parity approach to identify which policies are likely to allocate benefits to women and men on an equal demographic basis (rounded off as 50-50), and which are likely to have biased effects.[EN#1] In a sense, this paper seeks to do what both these governments were already obligated to do as they formulated their crisis packages - examine the likely gender impact of each component of each policy contained in their crisis packages. That virtually no governments took the time to do this during the global economic crisis is well known (Walby 2009: 24-5).

Because economic recessions tend to be much shorter than labor-market recessions, and employment patterns can be affected for as long as ten years after recessions officially end (Irene van Staveran 2010: 1), this paper is but an early consideration of gender impact. Projections based on earlier recessions may be useful when stable results can be obtained from homogenous samples, but the influx of women in paid work has generated increasingly complex recessionary patterns than previously noted. For example, the early 1980s recession did not discernibly depress women's employment rates in the US, which has been attributed to the countervailing pressure of rapid expansion of female employment (John Schmidt and Dean Baker 2008: 5, n. 6), but was found to negatively affect women's employment rates in Canada (Statistics Canada 2007c: table 1).

Until the longer-terms effects of the global economic crisis in Spain and Canada can be identified, the full gender impact of crisis policies adopted in these two countries cannot be fully assessed. What this paper does do, however, is benchmark men's and women's pre-crisis labor-market and financial positions and suggest how those benchmarks can be used to estimate probable gender effects. For this purpose, this paper adapts economic gender equality indicators developed by Status of Women Canada and Statistics Canada in the 1990s to monitor gender gaps and barriers (Federal-Provincial/Territorial Ministers 1997: 9, 14). Unlike international equality indices, which use imputed or discounted values to quantify status indicators, these indicators use absolute values to quantify women's and men's actual relative shares of earned incomes, after-tax incomes, unpaid work, and employment rates (Janet Gornick 1999: 4; Warren Clark 2001: 3; Javier Peinado and Gemma Céspedes 2004: 59-60). These indicators have been selected because they best calibrate women's shares of rewards in highly-developed countries.[EN#2] This approach treats gender allocations of incomes and unpaid work as representing the sedimentation of net value and burden in productive, reproductive, sexual, and social relations (Joan Kelly 1986: 60-1; Gornick 1999: 31), and as summarizing women's overall capacities to access household goods and care services offered by "the market" as compared with men (Peinado and Céspedes 2004: 60).

II) Sex Equality Indicators: Spain and Canada

Spain and Canada were selected for comparison because they are similar in size, level of economic development (IMF 2011), governance structures, and the extent of women's labor force activity. Immediately before the financial crisis began, women received 35.8 percent of total market incomes in Spain, and 36.0 percent in Canada (tables 2 and 3, *post*). This provides a context in which differences in the gender impact of the crisis policies adopted in each country can be identified. This comparison is not perfect, of course, and in fact the status of women in both countries had begun to diverge several years before the 2008 financial crisis began. By the late 1990s, Canada had risen to the very top of the UN Human Development Report Gender-related Development Index (ranked first in 1997-2000), but had fallen to eighteenth in its Gender Inequality Index by 2010/11. In contrast, Spain rose in this set of rankings from twenty-first to fourteenth over the same period. There have been, of course, significant differences in terms of when and how the status of women changed in both countries in the period leading up to 2008. As demonstrated in tables 1 and 2, the most significant changes in the status of women in Spain have occurred fairly recently, while the rate of change in Canada since the 1991 recession has been significantly slowed.

Changes in the status of women in Canada began in the 1960s with the marked influx of women into paid work. In response, the federal government carried out an exhaustive study of discrimination, and then adopted anti-discrimination provisions in legislation, constitutional provisions, and treaties, along with specific legal reforms concerning paid work, property ownership, and social inclusion (Royal Commission 1970: xii; Kathleen Lahey 2010: 35-9). The effects of these changes were dramatic. Between 1967 and 1997, women's shares of market incomes rose from 20 to 36 percent (Royal Commission 1970: 21-23; Statistics Canada 2001: 3, 6-7), their labor force participation rates increased from 33 to 52.2 percent (Royal Commission 1970: 52; Statistics Canada 2006a: 119), and they gained increasing access to higher education, better paying jobs, birth control, abortion services, and maternity support.

This period of rapid change was brought to an end with the 1991 recession and consequent deficit-cutting programs; further movement in basic indicators remained fairly static until 1998, and then the increasingly radical tax- and benefit-cutting policies of subsequent liberal and conservative governments have prevented further change. The changes made by the conservative government elected in 2006 (originally as a minority) have reinforced this situation. It accelerated all tax cuts, cancelled the fledgling national child-care program, closed Status of Women Canada's research program, cut its operating budget, rolled out "boutique" tax credits that left tax rates on low incomes quite high (15 percent federally) while primarily benefitting middle- and high-income taxpayers, began shifting the tax unit toward joint taxation of couples, and repealed key pay equity provisions (Canada 2009). OECD warnings about the negative effects of these policies on Canada's labor productivity were ignored as Canada moved into recession in 2009 (Alexandra Bibbee 2008: 22).

Table 1 Economic gender equality indicators, Canada, 1967-2010

Women's shares (%)	1967	1986	1991	1994	1997	2005	2007	2010
Employment rate (as % of women)	33.0	41.9	52.8	51.9	52.6	57.8	59.1	58.36(a)
Unpaid work	80.0	68.0	67.0	66.0	65.0	64.0	n.a.(b)	n.a.(b)
Part-time work	n.a.	69.8	69.3	68.9	69.9	68.8	68.2(c)	67.3(a)
Market incomes	20.0	31.0	34.2	34.2	35.1	36.0	36.0	36.3(d)
After-tax incomes	***	34.2	37.1	37.9	38.7	40.0	40.0	40.0

Sources: Statistics Canada 2006a: 119, table 5.1; 124, table 5.8; Statistics Canada 2007a; All Ministers 1997; Status of Women Canada 2001; GPIAtlantic: 2; Statistics Canada 2007b; Statistics Canada 2008; Statistics Canada 2009; Statistics Canada 2010.
(a) Calculated from Statistics Canada, *Labour Force Survey* monthly 2010 data (unadjusted).
(b) As of 2011, time use data from the 2010 General Social Survey (cycle 24) had not been published.
(c) 2006.
(d) Based on Parliamentary Budget Office growth projections established in 2009 (PBO 2010a).

Table 1 summarizes the gender impact of these changes in policies over time. Between 1994 and 2004, women's employment rate increased by 5.2 percent – nearly double the rate of increase in men's (2.7 percent).[EN#3] Despite women's increased engagement in paid work, however, their share of market incomes had risen by only 0.9 percent between 1994 and 1997, and then remained static until rising slightly to 36.0 percent in 2004 (Statistics Canada 2006a: 119, table 5.1; Status of Women Canada 2001: 3; Statistics Canada 2009). This demonstrates that the combined effects of women's lower average incomes and disproportionately large shares of part-time, low-paid work, non-standard, and unpaid work constrained the rate at which women were able to increase their absolute shares of incomes through increased paid work during this period.[EN#4]

The process of change in Spain has been relatively short, but has resulted in significant advances for women in that time. Before 1977, when general elections marked the transition from the Franco dictatorships to democratic rule, only 20 percent of women were employed as the result of the many restrictions on women's economic activities. At that time, the OECD and Canadian rates were 31 and 42 percent (Celia Valiente 2006: 2-3, 7; Statistics Canada 2006a: 119, table 5.1). Since women's employment rates began to increase rapidly in the early 2000s and were then reinforced by new broad equality provisions (Paco Abril 2006: 6), several tax and other policies continue to discourage women's paid work. Two-tier labor market regulations continue to funnel large proportions of women into temporary contracts (John MacInnes: 2010, 3-7); joint income tax filing options for couples have created tax inducements for married women to minimize paid work (Thomas Crossley and Sung-Hee Jeon, 2007; Paloma de Villota 2009); and high low-income tax rates combined with falling high-income tax rates reinforce the male breadwinner model (Paloma de Villota 2011). However, through 2008, these effects were increasingly countered by increased revenue production generally (OECD 2009: 40, chart A, 44, chart E), and increased social programming for dependent care, parental leave, and tax credits for working mothers. By 2005, Spain had already outstripped Canada in such programming, and with benefits largely in the form of services instead of cash payments (OECD 2005).

Table 2 Economic gender equality indicators, Spain, 1994-2010

Women's shares (%)	1994	2002	2008
Employment rates (as % of all women)	31.5	39.4	56.7
Unpaid work	n.a.	73.9	69.0(a)
Part-time work	90.0	79.8	80.0
Market incomes	20(b)	31.9	35.8
After-tax incomes	n.a.	32.8	36.7

Sources: INE 2010b; OECD 2010; Gornick 1999: table 4; Ferreiro 2007: 8; Novinskey 2003: 20; INE 2010a: 37; INE 2010c: table 1.R1.
(a) Individual averages for those reporting.
(b) For 1990 (Gornick 1999: table 4).

By 2008, Spain's new equality laws and increased social spending in support of working parents had begun to perform a "double fiscal function" as these programs supported women's entry into paid work at the same time that increased funding for care workers created new employment opportunities (Åsa Löfström 2001).[EN#5] Nonetheless, even though the figures in table 2 demonstrate that between 2002 and 2008, women in Spain attained shares of market incomes comparable to those of women in Canada, they continued to have more part-time, unpaid, and temporary employment than women in Canada (Women's Institute 2009: 29), and lower employment rates than men (Emilio Congregado, Antonio A. Golpe, and André van Stel 2009).

As the 2008 global financial crisis emerged, both Spain and Canada quickly developed massive economic stimulus programs, the costs of which came to nearly 2 percent of GDP in each country. Although both governments used complex combinations of tax, infrastructure, credit, and unemployment measures to stave off recession and try to contain unemployment levels, neither country complied with its obligations to assess and adjust these policies in light of their likely gender impact while they were being formulated, or as they were renewed and expanded. However, as it had in the period leading up to 2009, Spain incorporated numerous social programs and social infrastructure measures in its crisis policies, whereas Canada included none. The next section of this paper uses the pre-crisis data in tables 1 and 2 above as benchmarks to assess the extent to which these policies favored men or women. The rationale for this approach is simply that as women represent approximately 50 percent of the population in most countries, gender gaps in women's vs men's shares of market and after-tax incomes provide an initial measure of whether crisis policies are likely to be fair to women, or whether they are likely to exacerbate existing gender gaps.[EN#6]

III) Gender Impact of Crisis Policies - Canada

Superficially, the Canadian crisis plan appeared to contain the same elements used in most developed countries – a large fund available for financial and credit support to banks, large companies, and businesses; substantial infrastructure funding; and supplementary unemployment benefits. However, unlike any other country, the federal government built its crisis program around the large VAT (GST), personal income, and corporate income tax cuts it had rolled out during its election campaign and first year in office in 2006. It simply relabelled these tax cuts as "stimulus" measures and packaged them together with some spending programs and additional tax benefits under the heading "Canada's Action Plan." Excluding the $200 billion financial/credit fund, the total package was estimated to cost $72 billion over two years - 79 percent of which was in the form of tax cuts. Even though Canada had entered the recession with a large budgetary surplus, by the end of the first year of the recession, that surplus became a $43 billion deficit as the government essentially funded these large tax cuts with accumulated surpluses. While the gender impact of each type of tax cut and expenditure program is produced in unique ways, it is striking that upon examination, it became evident that each measure was likely to reinforce the gender status quo in Canada or increase existing gender gaps.

Permanent tax cuts: The *personal income tax rate cuts* reduced federal revenues by C$1.885 billion for 2009-10 and an estimated C$2 billion for 2010-11 (Canada 2009; Canada 2010). Because personal income tax rates are thought of as "progressive" in the sense that the tax rates increase as income increases, it can be difficult to see how income tax rate *cuts* actually provide the biggest tax benefits to those with the highest incomes – but that is what these cuts do. The government described these as "benefitting those with low incomes," but they actually give the largest benefits to those with moderate and high incomes, and thus predominantly to men.

There are two basic reasons for the gendered "upside down" effects of personal income tax rate cuts like these. First, 40 percent of women (and 25 percent of men) have incomes so low that they do not have any income tax liability in the first place (Canada Revenue Agency 2010: table

4, 15-16). Such taxpayers, because of their very low incomes, receive absolutely no tax benefits from any of the types of income tax changes that were rebranded as "stimulus" measures. This is because the tax benefits of tax rate cuts will be received by people in this category only when the tax benefits are legally structured as refundable tax benefits. These were not.

Second, even when women do have some income tax liability, the total amounts of women's incomes that fall into each of the successively higher income brackets are smaller than the amounts of men's incomes in those brackets. Thus fewer women in each income bracket will have incomes that "use up" the whole extended personal income tax exemption amount, or that will "use up" the whole range of the 15 percent and other income tax brackets that apply to successively higher incomes. By increasing the amount of income that could be taxed at the lowest rate of 15 percent by $132, for example, fewer women would have incomes high enough to be affected by that increase. (At that time, the 15 percent income bracket covered approximately the first $40,000 in taxable income, which was much higher than women's average incomes.) This pattern is repeated with each change made at the lower- and middle-income levels, with the result that women as a class would have received just 36.6 percent of the total $1.885 billion allocated to these income tax changes for the 2009-10 year (table 3). This aggregate impact falls far short of the 50-50 split envisioned by gender-equal shares; if women had received their parity share of this large annual tax benefit, they would have received $942.5 million in new tax benefits for 2009-10, instead of the $690.9 million they actually received. That is, women received $251.9 million less than their fair share of this "stimulus" item.

Table 3 Tax benefits from personal income tax rate cuts, by sex, Canada, 2009-10

Tax change	Increase in personal exemption	Increase in cutoff for 15% bracket	Increase in cutoff for 22% bracket	All
Cost to government (lost revenue/year)	$635 mill.	$785 mill.	$465 mill.	$1.885 bill.
Maximum individual benefit	$33	$132	$151	$315
Men's shares:				
$ benefit/all men	$342.9 mill.	$526.0 mill.	$325.5 mill.	$1.194.4 bill.
% share/all men	54%	67%	70%	63.36%
Women's shares:				
$ benefit/all men	$292.1 mill.	$259.0 mill.	$139.5	$690.6 bill.
% share/all men	46%	33%	30%	36.64%

Source: Gender shares by income levels calculated from Canada Revenue Agency 2010: table 4, at 15-16, and Statistics Canada 2009.

In fact, because women's share of after-tax income for 2009 would otherwise be projected at 40 percent (table 1), giving women as a class only 36.6 percent of this new annual tax benefit will actually increase the after-tax gender income gap. This is because women's 40 percent share of this tax benefit (their "status quo" share) would have been $754 million, whereas these tax changes only give them tax benefits of $690.9 million - $63.1 million less than the amount that would be proportionate to their status quo share. This gender allocation not only reinforces existing gender inequalities generated by income tax rate structures, but actually increases the after-tax gender gap that results from this allocation.

The *permanent VAT (GST) rate cuts* amounting to $11.6 billion for 2009-10 also widen the after-tax gender gap. Unlike progressive personal income tax rates, GST tax rates are "flat" rates that are regressive in incidence: higher-income taxpayers can avoid the tax by saving more of their cash flow; those with lower incomes generally have to spend all their cash - and frequently increase their personal debt - to meet living expenses. Canada recognizes and ameliorates the regressive effect of flat-rated consumption taxes by distributing refundable GST tax credits to those with low incomes. However, these refundable tax credits cannot erase the regressive "upside down" distribution of the tax benefits that flow from cuts to GST rates. In the context of flat-rated consumption taxes like the GST, rate cuts confer the largest benefits on those with the highest incomes, because those with higher incomes generally engage in higher levels of taxable spending and thus experience the largest financial benefits from such cuts. Because this tax cut came at an estimated revenue cost of $11.6 billion for 2009 alone,[EN#7] women's parity share of this tax benefit should be $5.8 billion. If women were to receive their "status quo" share of after-tax incomes (40 percent, table 1), they would receive $4.64 billion, violating gender parity by $1.16 billion. Because they are likely to receive only 38 percent of this tax benefit,[EN#8] however, their share is only $4.4 billion - $240 million per year less than they should have received, if these rate cuts had affected women and men proportionately. Because men received proportionately greater shares of the tax benefits of this rate cut, however, it further increases existing after-tax income gaps. In addition, because the VAT mechanism is so crucial to producing large and stable government revenues, cutting these particular rates significantly impaired the government's ability to fund any social programs going forward, if it were to choose to do so.

Permanent corporate income tax rate cuts contribute to further widening of income gender gaps. These cuts reduced revenues by an estimated $6.3 billion for 2009-10 and $10.5 billion in 2010-11 (Parliamentary Budget Office 2010b), and further new cuts were scheduled to continue coming into effect until 2015. These corporate income tax rate cuts confer direct tax benefits on corporations and their shareholders. Depending on what corporate managers decide to do with after-tax retained profits, these cuts could indirectly benefit customers, suppliers, or others with interests in the corporation as well. However, tax flows from corporate tax cuts can be traced through income tax statistics, with the most obvious beneficiary groups consisting of CEOs and top executives of corporations, who can expect compensation commensurate with after-tax profits and increases in the value of any stock options they may hold by virtue of their positions, and shareholders, who can expect the tax benefits of generous corporate tax cuts to flow through to them in the form of dividend tax credits. Women receive much smaller shares of all these types of allocations. Only 18 percent of small and medium enterprises in Canada are majority-owned by women (Barbara Orser 2007: 13); few large Canadian corporations have women CEOs or directors; the number of women in the "management pipeline" in Canadian corporations has been shrinking over the last decade (WEF 2010: 32, 80), and, even at the line level, corporations employ more men than women (WEF 2010: 3). Women managers might receive no more than 10 to 20 percent of the compensation benefits that might flow from corporate tax cuts. For women who are shareholders, the benefits are more easily identified: In 2009, corporations received total income tax reductions of $6.3 billion, and shareholders received $6.75 billion in dividend tax credits from the federal government as they received taxable corporate dividends.[EN#9] Women own just 36 percent of corporate shares, so their share of the $6.75 billion in dividend tax credits is $2.4 billion. This falls short of all three standards: it falls short of women's 36.3 percent share of 2007 market incomes by $64 million; short of their 40 percent share of 2007 after-tax incomes by $330 million; and short of their parity share by $945 million.

Temporary and targeted tax cuts: Although each of the Canadian government's temporary and targeted tax benefits affected somewhat different groups of taxpayers, only the home renovation tax credit ($2.5 billion, 2009 only) and the freeze on increases to employment insurance premiums (payroll taxes, $2.4 billion in each of 2009 and 2010) were large enough to have any appreciable impact. Women's share of the home renovation tax credit was almost identical to their shares of market incomes (36.2 percent) (Canada Revenue Agency 2010: table 4, 28, line 80), and was not available at all to low-income women; only taxpayers with enough positive tax liability could "cash out" these nonrefundable tax credits. Because women's share of this large item fall short not just of the 50 percent parity goal but also of the 40 percent benchmark for after-tax incomes, this allocation of the home renovation credit further widen the after-tax income gender gap. The unemployment insurance tax freeze is similar in effect; although women pay only 46 percent of the premiums to this program, the value of this tax cut is greater to men because women will receive only 46 percent of the benefit of the tax cut. (And they receive a smaller overall share of the unemployment benefits, as discussed below.)

Of the three small permanent increases to tax benefits, women likely received some 80 percent of the $230 million annual increase to the child tax benefit and the $5 million technical adjustment to the taxation of direct child grants (the Universal Child Care Allowance, added for 2010), but because these items carry such little financial weight, they will not affect the larger aggregates that perpetuate women's disproportionately small shares of incomes. Each of these targeted items is very significant to the individuals receiving them, but they are overly generous to those with higher incomes, needlessly small for those whose well-being depends on them, and contribute to the structural concentration of government spending and benefits on middle- and high-income individuals while neglecting the subsistence needs of those on low incomes.

Infrastructure spending: Canada's most visible crisis policies have been large infrastructure funding programs supporting construction and technology projects. Nearly $18 billion in federal funding was allocated to various infrastructure programs in 2009, and all programs call for intergovernmental or private "matching funds," which was expected to increase the total spent in those categories by 33 to 50 percent. Until all projects have been fully funded and completed, public accounts do not accurately reflect how much has been dedicated to these programs (Jim Stanford and David MacDonald 2010).[EN#10]

Women are not likely to receive equal benefits, directly or indirectly, from this infrastructure funding for two basic reasons. First, virtually all Canada's infrastructure funding is directed to heavy construction projects - the construction or repair of roads, water facilities, waste facilities, new facilities, energy retrofits, brown field redevelopments, port and ship facilities, parks and trails, transit, municipal buildings, airports, and community centers. All of the occupations involved in infrastructure projects continue to be "non-traditional" for women and unquestionably "traditional" for men: women account for a mere 2 to 7 percent of construction, trade, and transportation workers, 12 percent of engineers, 22 percent of primary industry workers, and 31 percent of manufacturing workers (Statistics Canada 2007c: 20, table 11; Gordon Cooke, Isik Zeytinoglu, and James Chowhan 2009: 22, 23; Statistics Canada 2008a). Women's access to all these occupations remains constrained in Canada; even new apprenticeship training programs do not reach out to women, and the number of women enrolled in engineering, math, and technology university courses has been falling in recent years. Although these new infrastructure programs did include \$3.8 billion for university technology and innovation projects (for construction and acquisition of qualifying capital equipment), the \$440 million allocated to operating expenses was dedicated to funding new chairs for senior researchers (Budget 2010: 67-8, 77-87). The first 19 academic "stars" receiving these appointments and the \$340 million in funding that went with them were all male, as were all the 40 candidates on the short list (Steven Chase and Elizabeth Church 2010). (This program was so popular with university heads that another 30 such chairs were announced in the 2011 budget.) Second, women do not have equal access to ownership, management, or employment positions in the industrial and business sectors singled out for this infrastructure spending. Direct benefits to the business entities receiving the cash flow, capital gain, and development advantages of participating in these types of projects will largely bypass women because they are so markedly under-represented in management, ownership, and employment position (WEF 2010: 3).

Third, it is evident that women will not receive the equal benefit of the use of the many types of facilities being financed through these infrastructure funds. Some 43 percent of all project funding reported by the end of 2009 was for highway, regional transit, and local roads (Parliamentary Budget Office 2010). This type of spending is twice as beneficial to men as it is to women, because men own more vehicles and drive 68 percent of all kilometers. At the same time, only 8.3 percent had been spent on public transit, on which women rely heavily (Statistics Canada 2008b: 40, table 6-2; Statistics Canada 2003: 33-4). Even though the inclusion of "cultural infrastructure" on the lists of qualifying projects might suggest that infrastructure funding could be allocated to constructing or improving childcare facilities, women's shelters, and projects meeting women's social needs, virtually no such projects have been funded. Careful scrutiny of published (partial) lists of funded projects has revealed that most of the "cultural" infrastructure funding has been allocated to rehabilitation of government-owned heritage buildings (many unoccupied for years) and construction or improvement of sports facilities. Only two women's shelter projects in the whole country were found, and together they received much less funding ($572,475) than was awarded to three animal shelter projects ($1.58 million) (Infrastructure Canada 2010).

Overall, women's shares of this category of stimulus spending will fall far short of their 36 percent share of 2007 market incomes, and will almost certainly incrementally increase pre-existing market income gender gaps. Even if women were to receive their 2007 share of 36 percent, however, that would still leave $2.5 billion more of this spending in men's hands than in women's.

Unemployment programs: In addition to the tax cuts to the employment insurance premiums discussed above ($2.4 billion in each of 2009 and 2010), another $3.8 billion was allocated to enhancing unemployment programs across two years. The result was an array of special employment programs designed to address the needs of all categories of paid workers. Unfortunately, none of these enhancements were available to the large numbers of women who had previously been cut out of employment benefit programs by adjustment policies introduced after the 1991 recession. These cuts increased the numbers of hours that had to be worked each year to qualify for benefits, reduced the financial replacement values of benefits (Michael Mendelson, Ken Battle, and Sherri Torjman 2009: 3), and created additional barriers for workers who had made recent claims (Monica Townson and Kevin Hayes 2007: 4-11). With Canadian women continuing to hold nearly 70 percent of all part-time and other nonstandard jobs, these changes to the eligibility rules have meant that more women than men have had no choice but to turn to social assistance during recessions (Bridge 1993: 16-17, 44-45), and, under Canadian social assistance laws, applicants are required to "spend down" virtually all their assets in exchange for receiving assistance. One researcher has concluded that whereas 85 percent of unemployed men and 81 percent of unemployed women had qualified for unemployment benefits during the 1991 recession, only 45 and 39 percent, respectively, were likely to qualify during the 2008-9 recession as the result of these program changes (Armine Yalnizyan 2009: 5). These eligibility restrictions also constrained women's access to an extra five weeks of unemployment benefits during the recession ($1.15 billion in 2009 and 2010) and special training programs(Canada 2009: 94). Even if women could receive just 40 percent of these new EI enhancements (their "status quo" share of after-tax incomes), they would still receive $532 million less than men from this program.

Financial and credit programs: The federal government allocated $200 billion to stabilizing the financial industry, provide loans to major manufacturing corporations, and extend business development funding during the recession. This funding was only available to corporations, and did not include assistance for individual homeowners or small businesses. Major banks have subsequently had some of the largest profits on record, the gender allocation of which is likely to reflect women's low levels of participation in ownership, management, and employment in such businesses. At the other end of the corporate spectrum, Statistics Canada found that during the recession, the numbers of women establishing new businesses outstripped those of men for the first time, but fell fast as the recession ended, suggesting lack of adequate financing resources (John White 2010: 6-8).

IV) Gender Impact of Crisis Policies - Spain

Spain's Economy and Employment Stimulus Plan - "Plan E" – was based on guidelines drawn up by the European Union and the G20 plus Spain Summit. Described as focusing on "the effects of the crises on families and companies" and resuming "growth and employment creation," Plan E provided business support programs, infrastructure spending, employment support programs, and financial and credit guarantees (Spain 2008a). In marked contrast with the Canadian crisis approach, however, only one permanent tax change was included in the package, and two temporary tax cuts were provided. In total, E20 billion was allocated to these programs over their two year lives, with the largest allocations going to business programs, followed by infrastructure spending and a temporary income tax benefit. The original Plan E documentation included detailed beneficiary impact statements for each program, but, despite longstanding EU and Spanish commitments to gender budget analysis (Walby 2009: 24-5), Plan E did not address gender impact in any of those statements, and gender-neutral language and concepts were used throughout the documentation.

As the Spanish recession grew, however, it was quickly faced with some of the highest unemployment rates in the EU at the same time that international financial markets and organizations began to question its financial stability (IMF 2010b). The result was new policies enacted under the umbrella of the Sustainable Economy Act (Law 2/2011) to increase revenues and restructure labor market regulations. On the revenue side, these included several permanent tax increases; on the spending side, pension and public service supports were scaled back and increased support allocated to job creation. These austerity measures were estimated to reduce spending by E6 billion even as the final expenditures of Plan E continued to work their way through the economy.

Permanent tax cuts: The one permanent tax cut included in Plan E was the abolition of wealth taxes, which had actually been promised during the government's 2004 campaign and simply brought Spain into greater conformity with EU tax laws. Income tax cuts for small and medium enterprises (SMEs) were later announced in the 2010 budget, however, as part of the government's effort to reassure international financial organizations of Spain's determination to stabilize its economy (IMF 2011). Although some experts had recommended bringing all Spanish corporate income tax rates into closer alignment with those in the EU area (Raquel Paredes Gómez 2006: 38-40), the 5 percent reduction (from 25 to 20 percent) was limited to SMEs (Official Gazette 2009: Dec 24). Given the prevalence of business operating losses during the recession, the revenue foregone in the short term was not expected to be significant, but was justified as offering assistance to businesses when they entered the recovery phase.

Temporary and targeted tax changes: The Spanish government did not make any permanent cuts to its core tax systems, but it did use the income tax system to deliver temporary stimulus credits to individuals. Targeted structural tax changes were later made to increase income tax revenues collected from taxpayers with the highest incomes, however. The temporary income tax credit grew out of the government's promise during its 2004 last political campaign to enact a E400 income tax credit for each taxpayer. In the presentation of Plan E, this promise was reframed as a short-term stimulus credit (Royal Decree 2/2008). From a gender perspective, this credit would have bypassed at least 22 percent of women, because women's incomes are heavily concentrated at the lowest levels (Villota 2011:16). However, when this credit was withdrawn at the end of 2009, it was retained for those with the lowest incomes. This means that going forward, the modified form of this tax credit will have a net positive gender impact, because the credit hits at the lowest incomes in the lowest end of the lowest taxable income bracket, in which 63.8 percent of taxpayers are women (*Ibid*.).

The temporary VAT rate reduction also grew out of a campaign promise to reduce the VAT rate by 2 percentage points. Those cuts predictably caused significant revenue reductions, but, as the level of unemployment reached 20 percent and Spain came under pressure to improve its fiscal balance, the VAT rate was increased again by two points effective for 2010. At that time, the increase was projected to increase revenues for the year by E7.4 billion. From gender perspectives, the 2 percent rate cut had a regressive impact on women, but subsequent reenactment with reduced rates did make it more gender-balanced. Of greater significance to women, this increase in revenues enabled the government to expand social programs, particularly dependent care and employment supports (discussed *post*).

Other targeted income tax increases have all been focused on higher income taxpayers: When the government increased the income tax rate on investment income, it went from 18 to 19 percent on the first E6,000 but to 21 percent on the balance. When personal income tax rates were increased, the increases were limited only to the highest incomes, raising the tax rates by 1 percent for incomes between E120,000 and E175,000, and by 2 percent for incomes above that. And the elimination of tax subsidies for mortgage and rental payments affected only those with taxable incomes over E24,170 (Budget 2011).

Given that the large majority of women's incomes are concentrated at the zero- and lowest-rated levels, relatively few women (8.7 percent) compared with men (14.9 percent) will be affected by those rate increases (*Ibid.*: 14). This means that women would bear just 37.4 percent of the estimated E9.5 billion to be raised each year with these new rates. However, depending on just where high-income women's incomes fall in the revised rate brackets, women may be liable for as much as 38 percent of this new tax liability. When compared with women's share of after-tax incomes, which was 36.7 percent in 2008 (table 2), even this careful targeting will incrementally reduce women's shares of after-tax incomes. There is some sense that the elimination of the E2,500 "baby check" was also aimed at not over-benefitting those with higher incomes, but, by refusing to retain it even for those with the lowest incomes, it does withdraw a significant resource from a vulnerable sector of the population (General State Budget 2010, 2011).

Financial stabilization and credit support: The Spanish government made extensive use of the E200 billion financial stability fund during 2009 and 2010. This type of assistance had the advantage over tax cuts of ensuring that support would reach those needing it regardless of their tax position, and also enabled the government to respond in a discretionary way as conditions changed. These funds were used to assist individuals and businesses. Household credit support permitted homeowners to defer up to half of all 2009 and 2010 mortgage payments into 2011, with the state fund guaranteeing these future payments, setting up programs enabling borrowers to bridge the period of nonpayment by extending their mortgages by two years, and relaxing the financial rules governing home savings loans and reinvestment of home sale proceeds. Other state-backed lines of credit were available to support purchases of new energy efficient automobiles (Official Credit Institute 2008, 2009).

Financing assistance to businesses offered a combination of spending and financing programs aimed at enterprises. These programs employed government-backed lines of credit, accelerated tax refunds, deferred tax liability, debt management programs, and asset investment assistance available to all types of businesses, whether incorporated or unincorporated, large or small. None of these forms of assistance were conditioned on the sole factor of enterprise profitability, but instead focused on enterprise survival and development needs. One of the biggest programs permitted acceleration of VAT returns, with a total revenue cost to the government of E6 billion; another allocated E10 billion in government-backed lines of credit to corporations needing financial assistance and state support for deferred payment of corporate income taxes.

Information on the gender impact of these programs is not readily available, but some preliminary observations can be made, however. First, the structure of the business component of Plan E makes it likely that businesses owned or managed by women will have been able to obtain assistance without having to incorporate, demonstrate particular levels of profitability, or activities. Instead, the focus appears to have been on meeting the development and survival needs of small and medium businesses as well as of large corporations. Such a program has a good chance of having positive gender impact to the extent that it could make the difference to a large number of women-led businesses: some 38 percent of all entrepreneurs in Spain are women (Bibiana Aído 2010), and at least 25 percent of all Spanish small and medium enterprises (SMEs) and sole proprietorships are owned by women (Antonio Somoza 2010: 5). While only 22 percent of investment capital is owned or controlled by women in Spain (Peter Damisch, Monish Kumar, Anna Zakrzewski, and Natalia Zhiglinskaya. 2010: 2, table 2), women are well-represented in the "management pipelines" and executive offices of Spanish corporations compared with most other countries. In addition, Spain has a 40 percent minimum director requirement coming online in Spain by 2015 (WEF 2010: 80), which suggests that women's numbers in this area will continue to grow.

Infrastructure funding: Plan E established two infrastructure funding programs. Initially, a public works fund allocated E8 billion to finance construction relating to buildings, urban and industrial areas, roads, utilities, social and health facilities, and tourism (E5 billion in 2009, E3 billion in 2010) (Council of Ministers 2008, Nov. 28). When concern over the exclusive focus on built environments was expressed, a separate special stimulus fund allocated E3 billion to finance R & D, industrial development, innovation, environmental facilities, and various governance and service improvements, along with construction projects involved in those areas (Royal Decree 9/2008). The purpose of both funds was to support industry and employment, but the expectation was that the second fund would support the expansion of "social infrastructure" not included in the terms of reference of the municipalities fund. Physical infrastructure funding was designed to strengthen the existing productive model, preserving and creating jobs mainly in construction and industry. The beneficiaries were expected to be "those workers who suffered the consequences of the readjustment of the construction sector"- workers who, in Spain, are mainly men due to the traditional gender composition of the sector. This was to be carried out through the development of public works projects, although environmental, historical, social, health care, and educational facilities were also eligible for construction funding. The business sector also considered to benefit was described as "small and medium-sized companies [in] the construction sector, such as engineering services, architecture services, logistics and the production and mobilization of materials, machinery and equipment." Social infrastructure funding focused on meeting the criticism that exclusive focus on traditional infrastructure projects would endanger plans to implement the Personal Autonomy and Dependent Care (Law 39/2006), and was supported by the European Commission white paper, *Growth, Competitiveness, and Employment* (1993), which found that rapid expansion of dependent care services was one of the most active "new sources of employment." The white paper had found that new jobs were being created in response to new needs, including services such as home help for the elderly and handicapped, health care, meal preparation, housework, and care for children. The special stimulus fund was charged with promoting employment and job creation in these "new" areas as well as in the research and development, automotive, environmental, urban, and transport areas.

The terms of the special stimulus fund invited a more creative and development-oriented approach to the use of both funds. For example, the special stimulus fund designated E110 million and a large credit facility of E34 billion for the construction and renovation of urban and residential buildings, energy and access enhancements, and social housing for rent or purchase. At the same time, priority for such housing was to be given to those on low incomes, single-parent families, victims of gender violence, those in "extreme situations," and those otherwise vulnerable to lack of housing. Similarly, small enterprises qualified for expanded lines of credit available for renovations, energy and access enhancements, and construction of tourism facilities and rental housing, essentially providing long-term and stable financing for homeowners and enterprises. At the same time, the special stimulus fund was designed to complement the local infrastructure fund. Complemented by E400 to implement the Dependence Act itself, E1.6 billion was allocated to regional governments to create or improve over 8,000 residential spaces for dependent persons, nearly 6,000 new daytime care centers, and new services - with training - for over 23,000. These projects were also intended to expand future demand for public workers. A separate allocation of E1.1 billion to the expansion of educational capacity was similarly structured. This funding was dedicated to creating 300,000 new school spaces for children under the age of three by 2012 to "favour the harmonization of work and childcare."

Identifying the gender impact of projects funded under these two separate but linked funds is complex. On the employment side of the question, longstanding gender segregation in the Spanish labor market means that funding for construction and other building works will disproportionately go to men simply because they continue to hold the vast majority of all such jobs. In 2009, women held only 7.8 percent of all construction jobs, 18 percentage of engineering positions, and only 25 percent of industrial jobs (INE 2010a: 40; Anil Kumar 2010: 9, figure 5), so depending on what portion of the local infrastructure funding ends up in the hands of workers as salaries, it will almost inevitably have to favor men by a wide margin. Similarly, those funds that circulate as business profits will also fall disproportionately into men's hands, as they own three-quarters or more of SMEs, investment capital, and controlling shares of larger corporations (Damisch et al. 2010). The gender effects of the construction elements of the special stimulus fund will be no different than those of the local investment fund. However, the social programs that support women's access to paid work and new jobs being created by the Dependence Act, new educational, and job creation components of the special stimulus fund will help support women's employment. If care resources for over 37,000 dependent adults and 300,000 children under the age of three can in fact be generated with this funding, then at least half that number of women will face fewer constraints in seeking paid work. As staffing new public and service positions in government offices, care facilities, and schools creates new service jobs, then women, whose share of service positions is nearly 54 percent (INE 2010a: 40), will have a better chance of equal access to those jobs. As Åsa Löfström (2001) found in relation to the OECD area, there is a positive correlation between women's employment rates and public expenditure on education, health, and social work. Thus it can be predicted that the inclusion of social infrastructure programs in Spain's special stimulus fund will, in the end, safeguard women's labor market positions.

Two factors raise questions as to whether these predictions are being borne out. The first factor is the discretionary use by local government of both these funds. In a recent analysis of the gender impact of two areas of funding - children's kindergartens and sports buildings - there appear to be gender disparities in how the funds are used (Alarcón and Colino 2011). For example, although women's rates of participation in many sports is quite high, as in volleyball (72.1 percent), Alarcón and Colino found that over 25 percent of all sports funding went to football facilities, even though women's participation rates in that sport are the lowest of all (3.8 percent). And in education, which received little more than half the amount of funding allocated to sports to begin with, they found that only 5 percent of the total budget was allocated to social and educational infrastructure for children under five, and that few authorities receiving this funding used it for that purpose at all. They concluded that the extent to which these kinds of policies can really generate structural changes in social behavior require close scrutiny (*Ibid.*). The other factor is the growing pressure on Spain to cut spending and raise taxes to pay down its deficit more quickly than is occurring. Although Spain's debt-to-GDP ratio (56 percent) is significantly lower than Canada's (65 percent), the IMF has prescribed downward adjustments to both its revenues and its spending in order to meet its standards going forward (IMF 2010a: 11).

Table 4 Change in educational coverage for children under 5 and women's activity rates, by Autonomous Communities, Spain, 2008 and 2010

%	Female activity rate 25-39 years		Extent of coverage	
	2008	2010	2008	2010
Andalucía	73.2	80.7	62.9	76.8
Aragón	83.9	84.3	76.6	75.8
Canarias	74.6	81.9	61.8	62.8
Cantabria	78.3	81.1	68.5	69.2
Castilla - La Mancha	74.8	86.6	62.0	78.8
Castilla y León	79.4	83.1	68.5	68.8
Cataluña	83.1	84.5	75.7	77.3
Ceuta y Melilla	58.1	55.8	62.6	61.2
C. Madrid	85.2	89.4	80.1	80.1
C. F. Navarra	82.9	83.8	74.9	74.8
C. Valenciana	80.3	82.6	65.5	69.1
Extremadura	70.8	77.6	63.9	63.1
Galicia	83.8	82.4	69.3	72.0
I. Baleares	82.4	85.2	62.6	66.4
La Rioja	81.2	80.9	60.9	60.8
País Vasco	84.3	85.5	87.4	88.5
P. Asturias	82.2	82.1	66.2	65.2
R. Murcia	75.3	78.9	68.1	67.4
SPAIN	79.8	83.2	70.2	74.6

Source: G. Alarcón and J. Colino 2011.

Despite these factors, there is some cause for cautious optimism over the expanded scopes of Spain's two infrastructure programs; in regions where local government did use some of these funds to expand care facilities and services, they may have provided some slight but beneficial support to women's employment during the 2008-2010 period, as shown in table 4. However, the concern is that as women in Spain continue to face a substantial 16 percent employment gender gap on top of unemployment rates that remain over 20 percent, the relatively light takeup of this educational funding for children under the age of five and women's longstanding structural disadvantages in Spain's labor market could well require much more expansive intervention in this policy area before it can have any measurable effect on the status of women.

Unemployment: The high level of unemployment in Spain during the labor market recession has brought new scrutiny of women's economic status. Plan E originally linked massive infrastructure programs with targeted labor market interventions. At the time, there was some expectation that women in Spain faced "not necessarily more unemployment for women rather than men, but rather sometimes more work with longer hours, more informal work, more unpaid domestic work" (Joseph Lim 2000, quoted by Walby 2009:10), and an expectation that women might be protected by their labor sectors affected and their recently increased employment levels

(European Commission 2010: 8). Early in the recession, women's unemployment appeared to fit this pattern as job losses were concentrated in construction and industry, both of which were heavily affected because of the nature of the Spanish economy, especially by severe reversals in Spain's domestic housing market (OECD 2010b:1), and dominated by male workers. However, once the recession began to affect the service sector, women's unemployment rates rose rapidly and by 2010, surpassed men's (19.72 percent for men; 20.56 percent for women: INE 2010Q2).

The Plan E unemployment policies did recognize that men's unemployment tends to recover more quickly than women's, while women face higher risks of not being re-employed at all (Lourdes Benería 2003: 175-6). Thus in addition to the new jobs supported by the special stimulus fund, Plan E provided for specific job creation measures that included hiring 1,500 additional trained employment advisors, subsidies to support mobility and retraining, assistance in obtaining housing and childcare resources, allowances to businesses hiring unemployed workers with family responsibilities, loans for small business startup expenses, social activation measures, funding community work as part of job training, and hiring another 1,400 workers in government service departments (Royal Decree 2/2008). Employers were offered up to E1,500 annually to pay social security taxes when hiring unemployed workers with family responsibilities (Royal Decree 1975/2008). Unemployed workers deciding to try self-employment were offered subsidies for workers and some taxes (*Ibid*.); the minimum wage was increased (Royal Decree 2128/2008); and E1,559 million was allocated to increasing services and facilities for dependent people, including in funding caretaking services (Royal Decree 9/2008). The gender issue arising out of this policy package is that childcare and dependent care measures are of crucial importance to women workers, but giving public funds to help private individuals hire in-home care workers was seen as opening the door to poor enforcement of private home workers' rights to fair pay, decent work hours, and appropriate working conditions, with no way to bring public attention to these issues (Kvist and Peterson 2010).

Because unemployed women had fewer accumulated resources than men due to their generally lower incomes and employment rates, and did not receive the same amount of unemployment assistance as men, an ambitious plan was introduced in 2011 to restructure the rigid two-tiered labor market regulations. These regulations do not permit of job flexibility but force employers to choose between retaining permanent employees on a fulltime basis despite falling demand, or paying large penalties for dismissing them instead of temporary workers (OECD 2010b: 2). When faced with the need to cut labor costs, employers have found it quicker and cheaper to terminate temporary employees, and have retained full-time employees despite the inflexibility of their employment contracts to avoid paying large termination penalties. This has been a perennial problem for women workers in Spain; in 1994, women's unemployment rose to 32 percent while men's remained below 20 percent (OECD 2010c: 272-3). The provisions of the Sustainable Economy Act call for a consultation process by which the wide divergences between permanent and temporary work contracts can be moderated. The stated goal is to give temporary workers some of the job security reserved under the present system to permanent workers, and to reduce but not eliminate the costs to employers of terminating permanent employees during downturns. It is not clear just how much of women's chronic unemployment can be ameliorated through these changes, because sexism has undoubtedly played a role in sorting women and men into essentially two separate labor markets with two pay scales and terms of engagement.

V) Politics and Policy Responses

Spain and Canada both entered the crisis and recession years with substantial surpluses, but quickly ended up with massive deficits as they allocated nearly 2 percent of GDP to crisis initiatives. Despite falling revenues and growing deficits, both countries initially appeared to be willing to spend heavily to stabilize economic conditions. However, detailed examination of the approaches taken in each country demonstrates that within the larger frame of deficit crisis spending, the Canadian government pursued a markedly neoconservative political agenda, while the Spanish government pursued a moderate social democrat approach. These approaches affected the ultimate structure of each country's crisis program at every level of policy design: the mix of tax and spending policy vehicles used in crisis plans; the distributional focus of those policies; and their probable impact on women as compared with men.

In reality, Canada did little to counter the crisis beyond offering infrastructure and unemployment funding. The massive tax cuts had always been part of the government's plan, and by treating them as stimulus measures, the government radically reduced Canada's revenue capacities far into the future without making any real changes in spending or benefit levels. In contrast, Spain attempted to priorize human needs over the needs of incorporated businesses, and made ongoing adjustments to improve the balance. In the end, with the Sustainable Economy Act, Spain turned to substantive regulation to begin addressing structural problems, beginning with the inbuilt problems created by its two-tier labor market regulations.

Tracking the gender impact of the 2008 global financial crisis and the ensuing economic and labor-market recessions on women in Canada and Spain will not be complete until the trough of the GDP and labor recessions are well in the past and economic indicators can be said to have "recovered" pre-crisis levels. The aftermath of other major recessions suggests that the recovery phase may well last a decade. In the meantime, the political aftermath has begun to push Canadian and Spanish policies into increasingly similar positions as they steadfastly refuse to treat "going for equality" as being crucial to "going for growth." Instead, international governance organizations like the OECD, EU, and G20 have continued to advocate for accelerated deficit reduction policies and, most recently, across the board tax cuts in "taxing for growth" (OECD 2010b). Indeed, Canada's huge tax and impending spending cuts are being heralded in many quarters as the key to job creation, despite that neither logic nor evidence demonstrates how slashing public service jobs has ever led to increased employment levels or economic growth.

These developments have badly shaken women's confidence in national and international commitments to gender-responsive budgeting and policy formation. Shortly after taking office with an inherited surplus of C$13.5 billion, the minority conservative Canadian government announced that it was going to "cut wasteful programs" and trim "the fat" from its budget – and among its first acts were removing the word "equality" from the mandate of Status of Women

Canada and closing key sex and other equality programs throughout the federal government (Canada 2006). Shortly after Spain first came under pressure to "reassure the financial markets" with "credible policies" to convince investors that it has stabilized market ratings of its government securities and obligations, one of the government's first steps was to close the new ministry for sex equality it had just established a few years earlier. In both countries, it is becoming apparent that gender equality policies and action plans are increasingly not being used (Carlota Bustelo and Ana Chillida 2000; Auditor General of Canada 2009). Although women in Spain can act in alliance with the European Women's Lobby, which has convinced the European Council to put some women's issues back on the agenda for Europe 2020 (European Women's Lobby 2011), and the Spanish government then added a promise to eliminate all but 5 percentage points of the wage gap to its own 2020 objectives (Spain 2011), the definitive replacement of the social democrat government with a conservative government a few months later has left Spanish women in the hands of yet another conservative government.

This paper has used indicators like women's shares of market and after-tax incomes as a composite measure of how education, workforce status, hours of work, wage levels, reproductive and other unpaid responsibilities, and discrimination all interact to measure women's shares of the goods and services that money can buy in two countries at similar levels of development but with divergent political missions (Gornick 1999: 3-4). While this study has found that major economic policies can affect women's economic status quite significantly, the unwinding of the effects of the 2008 global financial crisis have revealed that political dynamics that priorize deficit-reduction and "credibility" goals are capable of overwhelming commitments to sex equality even in the hands of governments sympathetic to women's equality.

These crisis and 'recovery' developments suggest that not just economic policies but political ideologies themselves need to be scrutinized carefully for gender impact. It is clear that the "traditional" sex/gender systems that underpin the political economy of women are capable of changing under some circumstances. But as Joan Kelly has pointed out, male privilege has continued to be "durable" because it is reproduced continually by intermeshing sets of gender relations that link sex/gender systems to productive systems serving men's political and socio-economic institutional interests. Under such a dynamic process, women's labor is vulnerable to being "perennially harnessed" in reproducing sex-based hierarchies in all realms of life (1986: 61). Opening the frame up to ongoing consideration of the political, institutiona,l and social-economic dimensions of sex/gender systems through gender budget analysis alone cannot completely disrupt these complex and largely hidden processes. But as a minimum, gender impact analysis can certainly strengthen women's counter-discourses, and, at the same time, model feminist concepts of accountability.

Endnotes

1 This approach to gender-based analysis is required of all parties to the United Nations Convention to Eliminate All Forms of Discrimination against Women (CEDAW) and the implementing agreement Platform for Action adopted at the Beijing fourth world conference on women in 1995. Canada and Spain are parties to these agreements.

2 The difficulty in capturing the realities of gender inequality among developed countries is that in almost every case, the most highly developed countries provide nearly-universal access to education, health, and other basic services that in other categories of countries will be more sex-differentiated. Thus the inclusion of other variables such as time use take on increased significance in discerning more fine-grained measures of quality of life and well-being. In this regard, the work of Maria S. Floro and Anant Pichetpongsa (2010) on gender and work intensity in Thailand is of particular insightful. It would be interesting to see a measure of dispersion of this factor in addition to national averages in making intra-national inequalities; this however was not feasible in this study.

3 Considering the complexities of women's labor market status in both Spain and Canada, particularly with the huge proportion of women unemployed in Spain, we thought that using unemployment and employment rates instead of labor force participation rates (or activity rates) would be more precise in this discussion. This is because activity and labor force participation rates include those who are not presently in paid employment but are actively searching for employment, and thus do not reveal the extent to which such workers might be receiving unemployment benefits or other assistance. In a larger scale study, labor force participation rates should be included alongside employment and unemployment rates, because they help reflect the degree of disturbance caused by labor-market recessions for women as compared with men.

4 These measures are also the ones the UN used when it began measuring gender inequality in all areas of social and economic life (UN 1980: 8, para. 16). Over time, the UN gender-related development index and the gender empowerment measure have attracted considerable criticism over their existence, hence the continuing search for indicators that can meet some of those criticisms in diverse contexts (Kalpana Bardhan and Stephan Klasen 1999; Elizabeth Durbin 1999; A. Geske Dijkstra and Lucia Hanmer 2000; Jacques Charmes and Saskia E. Wieringa 2003; Sylvia Chant 2006; Stephan Klasen and Dana Schüler 2009). Whenever possible, Canadian data have been calculated using Statistics Canada's microsimulation database and simulation model, which had been adjusted for growth projections post-2008 in time for use in this study (Statistics Canada 2009). Microsimulation was not available for use for Spanish data, but national statistics were available on a timely basis (INE 2009).

5 The issue of care benefits remain contentious; on the one hand, there are serious concerns about the quality of home-based care work (Annamarie Simonazzi 2009; Jane Lewis, Mary Campbell, and Carmen Huerta 2008; Elin Kvist and Elin Petersen 2010); on the other hand, as of 2009, 60 percent of women in Spain with care responsibilities experienced inactivity or unemployment due to lack of care services for children and other dependent persons. This was the fourth highest level in the EU in that year, where the average level was just under 30 percent (European Commission 2010: 25). It is also becoming evident that women in Spain have had consistently shorter working lives than men since the 1980s, despite women's increased labor force participation rates in recent years; how that is affected by care responsibilities has not yet been determined (José-Ignacio Antón, Francisco-Javier Braña, and Rafael Muñoz de Bustillo 2007: chart 6).

6 This parity approach reflects the view that proportionate allocation of incomes and outcomes between women and men is more equal than most actual distributions. This approach does not start with a substantive analysis of what women's ideal or ultimate needs in various policy areas might be, nor does it consider the relative merits of alternative policies. Should women's shares of incomes and other "goods" ever start moving in the direction of increased parity, of course, it will be crucial to examine whether such changes are actually making things better for women, or are merely substituting new forms of disadvantage for older forms. But the parity approach is being used in this study because given the large scale of the types of crisis policies that were put into place around the world in a very short period of time, without any prior gender impact analysis, it can at least provide some insight into gendered benefits. It is, if you like, a gender audit of emergency legislation, the point of which is, as a minimum, to emphasize that gender-indifferent emergency policies can actually make things worse for women so long as their lives remained by sex-based hierarchies.

7 Budget 2008 projected the annual revenue cost of the 2 percent reduction in the national GST to be $12 billion in 2008; Parliamentary Budget Office (PBO) 2010b: Annex, at 4, s. II, projected the cost of the 2 point reduction to be $10.8 billion for 2010 (based on the PBO's use of Statistics Canada, SPSD/M, version 16.2, database and modeled variables). The estimated cost of $11.6 billion for 2009 was chosen by the authors in light of income growth trends reflected in early sampling of 2009 income tax returns (Canada Revenue Agency 2010: table 4).

8 Women's 38 percent share of the benefits of GST rate cuts was calculated through microsimulation, using Statistics Canada, SPSD/M, version 16.1 (2009), database and modeled variables.

9 The revenue foregone as the result of the corporate income tax cuts is calculated with data derived from Department of Finance, Fiscal Reference Tables 2010 (federal corporate income tax paid); the revenue cost of the dividend tax credit is derived from Canada Revenue Agency, Income Statistics (tax years 2001-2008, sample; 2009, universe)

(dividend tax credits). Dividend tax credits are paid as the final step in "integrating" shareholder-level taxes on corporate profits with corporate-level corporate income taxes.

10 This infrastructure funding is also available for those applicants who wish to take advantage of the new public-private partnership program ('P3'), although uptake on that is expected to be low due to the complexities of organizing and documenting P3 projects. They are also increasingly controversial as they prove to overcompensate private partners at the expense of public revenues (John Loxley 2010; Robin Jane Roff 2010).